



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

39 Powell 0805 Deer Lodge Elementary

0712 Deer Lodge Elem

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Other (F) |
| 1XXX Instruction | 2,839,407.44 | 2,839,407.44 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 426,477.25 | 426,477.25 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 20,057.39 | 20,057.39 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 87,672.25 | 87,672.25 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 99,762.23 | 99,762.23 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 266,293.97 | 266,293.97 | 0.00 | 0.00 | 0.00 | 0.00 |
| 258X Admin. Tech. - Technology Coordinator | 5,630.07 | 0.00 | 5,630.07 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 78,189.48 | 0.00 | 78,189.48 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 468,570.58 | 468,570.58 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 330,164.58 | 330,164.58 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 263,632.10 | 263,632.10 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 44,787.70 | 44,787.70 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 28,662.80 | 28,662.80 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals | 4,959,307.84 | 4,875,488.29 | 83,819.55 | 0.00 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXX | XXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 4,959,307.84 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

| | | | | | | |
|---------------|--------------------------------|-----------------|--------------------------|---------------------------------|------------------------------------|--|
| Line A | | | | <u>2017 Calculated Rate</u> | <u>2017 Reclassified Rate*</u> | <u>Requested Reclassified Rate**</u> |
| | LE 0712 Deer Lodge Elem | Indirect/Direct | 83,819.55 / 4,875,488.29 | 1.72% | | |

| | | | | | | |
|---|----------------------|-------------|-------------|-------------|-------------|-------------|
| Line B Preliminary Indirect Cost Rates | <u>LE</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
| | 0712 Deer Lodge Elem | 0.0148 | 0.0147 | 0.0147 | 0.0144 | 1.72% |

| | | | | | | |
|--|----------------------|-------------|-------------|-------------|-------------|-------------|
| Line C Approved Indirect Cost Rates | <u>LE</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
| | 0712 Deer Lodge Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |

| | | | | | | |
|---|----------------------|-------------|-------------|-------------|-------------|-------------|
| Line D Higher of Preliminary or Approved Indirect Cost Rates | <u>LE</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
| | 0712 Deer Lodge Elem | 0.0148 | 0.0147 | 0.0147 | 0.0144 | |

| | | | | | |
|--|----------------------|--|--|-------------|---------------------------------|
| Line E Five Year Average with 5% Discount | <u>LE</u> | | | <u>2017</u> | <u>LE Reclaasified Rate</u> |
| | 0712 Deer Lodge Elem | | | 1.44% | |

| | | |
|---|--|-----------------------------|
| Line F Average of LE's contained under one School System Code (SS) | <u>2017</u> | <u>SS Reclaasified Rate</u> |
| 0805 Deer Lodge Elementary | Your Preliminary Rate by School System (SS) is: | 1.44% |
| This same rate is applied to both EL and HS in the same SS | | |

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

39 Powell 0806 Powell County High School

0713 Powell County H S

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Other (F) |
| 1XXX Instruction | 1,799,777.37 | 1,799,777.37 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 90,974.03 | 90,974.03 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 95,933.43 | 95,933.43 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 200,316.47 | 200,316.47 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 275,840.83 | 275,840.83 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 107,151.38 | 4,598.16 | 102,553.22 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 348,134.27 | 348,134.27 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 123,843.66 | 123,843.66 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 34,136.38 | 34,136.38 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 129,804.88 | 129,804.88 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 5,029.76 | 0.00 | 0.00 | 5,029.76 | 0.00 | 0.00 |
| Totals | 3,210,942.46 | 3,103,359.48 | 102,553.22 | 5,029.76 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 3,210,942.46 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

| | | | | | | | |
|---------------|----------------------------------|-----------------|---------------------------|--|---------------------------------|------------------------------------|--|
| Line A | | | | | <u>2017 Calculated Rate</u> | <u>2017 Reclassified Rate*</u> | <u>Requested Reclassified Rate**</u> |
| | LE 0713 Powell County H S | Indirect/Direct | 102,553.22 / 3,103,359.48 | | 3.30% | | |

| | | | | | | |
|---|------------------------|-------------|-------------|-------------|-------------|-------------|
| Line B Preliminary Indirect Cost Rates | <u>LE</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
| | 0713 Powell County H S | 0.0252 | 0.0259 | 0.0264 | 0.0254 | 3.30% |

| | | | | | | |
|--|------------------------|-------------|-------------|-------------|-------------|-------------|
| Line C Approved Indirect Cost Rates | <u>LE</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
| | 0713 Powell County H S | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |

| | | | | | | |
|---|------------------------|-------------|-------------|-------------|-------------|-------------|
| Line D Higher of Preliminary or Approved Indirect Cost Rates | <u>LE</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
| | 0713 Powell County H S | 0.0252 | 0.0259 | 0.0264 | 0.0254 | |

| | | | | | | |
|--|------------------------|--|--|--|-------------|---------------------------------|
| Line E Five Year Average with 5% Discount | <u>LE</u> | | | | <u>2017</u> | <u>LE Reclaasified Rate</u> |
| | 0713 Powell County H S | | | | 2.58% | |

| | | | |
|---|--|--------------|-----------------------------|
| Line F Average of LE's contained under one School System Code (SS) | | <u>2017</u> | <u>SS Reclaasified Rate</u> |
| 0806 Powell County High School | Your Preliminary Rate by School System (SS) is: | 2.58% | |
| | This same rate is applied to both EL and HS in the same SS | | |

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

39 Powell 0808 Ovando Elementary

0715 Ovando Elem

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Other (F) |
| 1XXX Instruction | 157,975.75 | 157,975.75 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 200.00 | 200.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 6,859.83 | 6,859.83 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 12,654.90 | 12,654.90 | 0.00 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 32,886.14 | 32,886.14 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 581.41 | 581.41 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | 20,330.83 | 0.00 | 0.00 | 20,330.83 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 3,131.96 | 0.00 | 0.00 | 3,131.96 | 0.00 | 0.00 |
| Totals | 234,620.82 | 211,158.03 | 0.00 | 23,462.79 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 234,620.82 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

| | | | | | | |
|---------------|----------------------------|-----------------|-------------------|---------------------------------|------------------------------------|--|
| Line A | | | | <u>2017 Calculated Rate</u> | <u>2017 Reclassified Rate*</u> | <u>Requested Reclassified Rate**</u> |
| | LE 0715 Ovando Elem | Indirect/Direct | 0.00 / 211,158.03 | 0.00% | | |

| | | | | | | |
|---|------------------|-------------|-------------|-------------|-------------|-------------|
| Line B Preliminary Indirect Cost Rates | <u>LE</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
| | 0715 Ovando Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.00% |

| | | | | | | |
|--|------------------|-------------|-------------|-------------|-------------|-------------|
| Line C Approved Indirect Cost Rates | <u>LE</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
| | 0715 Ovando Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |

| | | | | | | |
|---|------------------|-------------|-------------|-------------|-------------|-------------|
| Line D Higher of Preliminary or Approved Indirect Cost Rates | <u>LE</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
| | 0715 Ovando Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |

| | | | | | | |
|--|------------------|--|--|--|-------------|---------------------------------|
| Line E Five Year Average with 5% Discount | <u>LE</u> | | | | <u>2017</u> | <u>LE Reclaasified Rate</u> |
| | 0715 Ovando Elem | | | | 0.00% | |

| | | |
|---|--------------|-----------------------------|
| Line F Average of LE's contained under one School System Code (SS) | <u>2017</u> | <u>SS Reclaasified Rate</u> |
| 0808 Ovando Elementary | | |
| Your Preliminary Rate by School System (SS) is: | 0.00% | |
| This same rate is applied to both EL and HS in the same SS | | |

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

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Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

39 Powell 0810 Helmville Elementary

0717 Helmville Elem

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Other (F) |
| 1XXX Instruction | 172,046.47 | 172,046.47 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 2,351.59 | 2,351.59 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 1,455.00 | 1,455.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 5,331.80 | 5,331.80 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 8,266.78 | 0.00 | 8,266.78 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 22,941.81 | 22,941.81 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 21,022.75 | 21,022.75 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 4,577.48 | 0.00 | 0.00 | 4,577.48 | 0.00 | 0.00 |
| Totals | 237,993.68 | 225,149.42 | 8,266.78 | 4,577.48 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 237,993.68 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

| | | | | | | |
|---------------|-------------------------------|-----------------|-----------------------|---------------------------------|------------------------------------|--|
| Line A | | | | <u>2017 Calculated Rate</u> | <u>2017 Reclassified Rate*</u> | <u>Requested Reclassified Rate**</u> |
| | LE 0717 Helmville Elem | Indirect/Direct | 8,266.78 / 225,149.42 | 3.67% | | |

| | | | | | | |
|---|---------------------|-------------|-------------|-------------|-------------|-------------|
| Line B Preliminary Indirect Cost Rates | <u>LE</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
| | 0717 Helmville Elem | 0.0260 | 0.0265 | 0.0268 | 0.0273 | 3.67% |

| | | | | | | |
|--|---------------------|-------------|-------------|-------------|-------------|-------------|
| Line C Approved Indirect Cost Rates | <u>LE</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
| | 0717 Helmville Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |

| | | | | | | |
|---|---------------------|-------------|-------------|-------------|-------------|-------------|
| Line D Higher of Preliminary or Approved Indirect Cost Rates | <u>LE</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
| | 0717 Helmville Elem | 0.0260 | 0.0265 | 0.0268 | 0.0273 | |

| | | | | | |
|--|---------------------|--|--|-------------|---------------------------------|
| Line E Five Year Average with 5% Discount | <u>LE</u> | | | <u>2017</u> | <u>LE Reclaasified Rate</u> |
| | 0717 Helmville Elem | | | 2.72% | |

| | | |
|---|-------------|-----------------------------|
| Line F Average of LE's contained under one School System Code (SS) | <u>2017</u> | <u>SS Reclaasified Rate</u> |
| 0810 Helmville Elementary | | |

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

2.72%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

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Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

39 Powell 0811 Garrison Elementary

0718 Garrison Elem

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Other (F) |
| 1XXX Instruction | 141,729.79 | 141,729.79 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 1,734.19 | 1,734.19 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 2,255.71 | 2,255.71 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 283.03 | 283.03 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 15,951.64 | 0.00 | 15,951.64 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 21,076.36 | 21,076.36 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 10,174.08 | 10,174.08 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 384.99 | 384.99 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | 13,788.00 | 0.00 | 0.00 | 13,788.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 3,613.80 | 0.00 | 0.00 | 3,613.80 | 0.00 | 0.00 |
| Totals | 210,991.59 | 177,638.15 | 15,951.64 | 17,401.80 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXX | XXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 210,991.59 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

| | | | | | | |
|---------------|------------------------------|-----------------|------------------------|---------------------------------|------------------------------------|--|
| Line A | | | | <u>2017 Calculated Rate</u> | <u>2017 Reclassified Rate*</u> | <u>Requested Reclassified Rate**</u> |
| | LE 0718 Garrison Elem | Indirect/Direct | 15,951.64 / 177,638.15 | 8.98% | | |

| | | | | | | |
|---|--------------------|-------------|-------------|-------------|-------------|-------------|
| Line B Preliminary Indirect Cost Rates | <u>LE</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
| | 0718 Garrison Elem | 0.0658 | 0.0685 | 0.0742 | 0.0660 | 8.98% |

| | | | | | | |
|--|--------------------|-------------|-------------|-------------|-------------|-------------|
| Line C Approved Indirect Cost Rates | <u>LE</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
| | 0718 Garrison Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |

| | | | | | | |
|---|--------------------|-------------|-------------|-------------|-------------|-------------|
| Line D Higher of Preliminary or Approved Indirect Cost Rates | <u>LE</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
| | 0718 Garrison Elem | 0.0658 | 0.0685 | 0.0742 | 0.0660 | |

| | | | | | | |
|--|--------------------|--|--|--|-------------|---------------------------------|
| Line E Five Year Average with 5% Discount | <u>LE</u> | | | | <u>2017</u> | <u>LE Reclaasified Rate</u> |
| | 0718 Garrison Elem | | | | 6.92% | |

| | | | |
|---|--|--------------|-----------------------------|
| Line F Average of LE's contained under one School System Code (SS) | | <u>2017</u> | <u>SS Reclaasified Rate</u> |
| 0811 Garrison Elementary | | 6.92% | |

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

39 Powell 0812 Elliston Elementary

0719 Elliston Elem

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Other (F) |
| 1XXX Instruction | 118,903.27 | 118,903.27 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 3,828.63 | 3,828.63 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 1,947.45 | 1,947.45 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 1,069.29 | 1,069.29 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 12,015.39 | 12,015.39 | 0.00 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 36,705.96 | 36,705.96 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 272.09 | 272.09 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 20,859.04 | 20,859.04 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | 47,446.57 | 0.00 | 0.00 | 47,446.57 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 2,891.04 | 0.00 | 0.00 | 2,891.04 | 0.00 | 0.00 |
| Totals | 245,938.73 | 195,601.12 | 0.00 | 50,337.61 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 245,938.73 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

| | | | | | | |
|---------------|------------------------------|-----------------|-------------------|---------------------------------|------------------------------------|--|
| Line A | | | | <u>2017 Calculated Rate</u> | <u>2017 Reclassified Rate*</u> | <u>Requested Reclassified Rate**</u> |
| | LE 0719 Elliston Elem | Indirect/Direct | 0.00 / 195,601.12 | 0.00% | | |

| | | | | | | |
|---|--------------------|-------------|-------------|-------------|-------------|-------------|
| Line B Preliminary Indirect Cost Rates | <u>LE</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
| | 0719 Elliston Elem | 0.0006 | 0.0007 | 0.0009 | 0.0010 | 0.00% |

| | | | | | | |
|--|--------------------|-------------|-------------|-------------|-------------|-------------|
| Line C Approved Indirect Cost Rates | <u>LE</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
| | 0719 Elliston Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |

| | | | | | | |
|---|--------------------|-------------|-------------|-------------|-------------|-------------|
| Line D Higher of Preliminary or Approved Indirect Cost Rates | <u>LE</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
| | 0719 Elliston Elem | 0.0006 | 0.0007 | 0.0009 | 0.0010 | |

| | | | | | | |
|--|--------------------|--|--|--|-------------|---------------------------------|
| Line E Five Year Average with 5% Discount | <u>LE</u> | | | | <u>2017</u> | <u>LE Reclaasified Rate</u> |
| | 0719 Elliston Elem | | | | 0.06% | |

| | | | |
|---|--|--------------|-----------------------------|
| Line F Average of LE's contained under one School System Code (SS) | | <u>2017</u> | <u>SS Reclaasified Rate</u> |
| 0812 Elliston Elementary | Your Preliminary Rate by School System (SS) is: | 0.06% | |
| This same rate is applied to both EL and HS in the same SS | | | |

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

39 Powell 0813 Avon Elementary

0720 Avon Elem

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Other (F) |
| 1XXX Instruction | 135,466.80 | 135,466.80 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 1,327.11 | 1,327.11 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 17,506.81 | 2,940.00 | 14,566.81 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 24,456.56 | 24,456.56 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 60,273.15 | 18,573.15 | 0.00 | 41,700.00 | 0.00 | 0.00 |
| 31XX Food Services | 15.15 | 15.15 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 1,673.69 | 1,673.69 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 4,818.40 | 0.00 | 0.00 | 4,818.40 | 0.00 | 0.00 |
| Totals | 245,537.67 | 184,452.46 | 14,566.81 | 46,518.40 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 245,537.67 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

| | | | | | | |
|---------------|--------------------------|-----------------|------------------------|---------------------------------|------------------------------------|--|
| Line A | | | | <u>2017 Calculated Rate</u> | <u>2017 Reclassified Rate*</u> | <u>Requested Reclassified Rate**</u> |
| | LE 0720 Avon Elem | Indirect/Direct | 14,566.81 / 184,452.46 | 7.90% | | |

| | | | | | | |
|---|----------------|-------------|-------------|-------------|-------------|-------------|
| Line B Preliminary Indirect Cost Rates | <u>LE</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
| | 0720 Avon Elem | 0.0000 | 0.0000 | 0.0000 | 0.0135 | 7.90% |

| | | | | | | |
|--|----------------|-------------|-------------|-------------|-------------|-------------|
| Line C Approved Indirect Cost Rates | <u>LE</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
| | 0720 Avon Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |

| | | | | | | |
|---|----------------|-------------|-------------|-------------|-------------|-------------|
| Line D Higher of Preliminary or Approved Indirect Cost Rates | <u>LE</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
| | 0720 Avon Elem | 0.0000 | 0.0000 | 0.0000 | 0.0135 | |

| | | | | | |
|--|----------------|--|--|-------------|---------------------------------|
| Line E Five Year Average with 5% Discount | <u>LE</u> | | | <u>2017</u> | <u>LE Reclaasified Rate</u> |
| | 0720 Avon Elem | | | 1.76% | |

| | | |
|---|-------------|-----------------------------|
| Line F Average of LE's contained under one School System Code (SS) | <u>2017</u> | <u>SS Reclaasified Rate</u> |
| 0813 Avon Elementary | | |

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

1.76%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

39 Powell 0814 Gold Creek Elementary

0721 Gold Creek Elem

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Other (F) |
| 1XXX Instruction | 84,979.11 | 84,979.11 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 138.64 | 138.64 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 1,121.00 | 1,121.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 200.00 | 200.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 7,527.47 | 7,527.47 | 0.00 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 26,698.82 | 26,698.82 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 12,493.11 | 12,493.11 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 1,182.92 | 0.00 | 0.00 | 1,182.92 | 0.00 | 0.00 |
| Totals | 134,341.07 | 133,158.15 | 0.00 | 1,182.92 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 134,341.07 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

| | | | | | | |
|---------------|--------------------------------|-----------------|-------------------|---------------------------------|------------------------------------|--|
| Line A | LE 0721 Gold Creek Elem | Indirect/Direct | 0.00 / 133,158.15 | <u>2017 Calculated Rate</u> | <u>2017 Reclassified Rate*</u> | <u>Requested Reclassified Rate**</u> |
| | | | | 0.00% | | |

| | | | | | | |
|---|----------------------|-------------|-------------|-------------|-------------|-------------|
| Line B Preliminary Indirect Cost Rates | <u>LE</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
| | 0721 Gold Creek Elem | 0.0013 | 0.0009 | 0.0010 | 0.0012 | 0.00% |

| | | | | | | |
|--|----------------------|-------------|-------------|-------------|-------------|-------------|
| Line C Approved Indirect Cost Rates | <u>LE</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
| | 0721 Gold Creek Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |

| | | | | | | |
|---|----------------------|-------------|-------------|-------------|-------------|-------------|
| Line D Higher of Preliminary or Approved Indirect Cost Rates | <u>LE</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
| | 0721 Gold Creek Elem | 0.0013 | 0.0009 | 0.0010 | 0.0012 | |

| | | | | | | |
|--|----------------------|--|--|--|-------------|-----------------------------|
| Line E Five Year Average with 5% Discount | <u>LE</u> | | | | <u>2017</u> | <u>LE Reclaasified Rate</u> |
| | 0721 Gold Creek Elem | | | | 0.08% | |

| | | | | | |
|---|--|--|--|--------------|-----------------------------|
| Line F Average of LE's contained under one School System Code (SS) | | | | <u>2017</u> | <u>SS Reclaasified Rate</u> |
| 0814 Gold Creek Elementary | | | | 0.08% | |

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

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Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

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Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.